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Ohio Attorney General Mike DeWine

**Amended 2011 Report to the General Assembly:
Business Entity Compliance with State Awards
for Economic Development**

February 28, 2012

*Submitted to the Ohio General Assembly Pursuant to
Section 125.112(G) of the Ohio Revised Code*



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Honorable Members of the General Assembly:

On December 29, 2011, I issued a report entitled *2011 Report to the General Assembly: Business Entity Compliance with State Awards for Economic Development*. Subsequent to the release of this report, the Ohio Department of Development discovered additional information regarding compliance with their economic development programs and shared that information with my office. This amended report reflects that new information.

Very respectfully yours,

Mike DeWine
Ohio Attorney General

During the process of preparing last year's *2011 Report to the General Assembly: Business Entity Compliance with State Awards for Economic Development*, the Attorney General's Office (AGO) requested specific information from the Ohio Department of Development (ODOD) regarding economic development awards the Department administered. Among all of the information requested, ODOD was to identify those economic development awards that were scheduled to be completed.

Every award agreement designates a date when the recipient is obligated to begin working toward the performance metrics (the "triggering date" for performance); every award agreement also specifies the time frame in which the performance goals are expected to be met. The AGO defines "closeout year" as the calendar year in which an award recipient must achieve the performance metrics called for in its award agreement.

The AGO's report focused on companies that received awards with a 2010 closeout year designation. By comparing the companies' commitments for job creation, job retention, capital investment, and workforce training with the actual results documented in ODOD's 2010 annual reports, the AGO assessed "...the level of compliance of such [business] entities with the terms and conditions, including any performance metrics, of their state awards for economic development," as required by R.C. 125.112(G).

After publication of the 2011 report, ODOD discovered that some of the award recipients it had designated as having a 2010 closeout year actually had closeout dates occurring in other years, either because an improper triggering date had been used to calculate the closeout date or because the closeout date had been extended. At the same time, ODOD discovered that other award recipients indeed were scheduled for a 2010 closeout.

Because the triggering dates used to determine closeout dates had not been actively tracked by ODOD, the AGO set out to identify each company's compliance record by physically examining all of ODOD's award files that could even potentially have a 2010 closeout date.¹ The Attorney General ordered this review in early January. Between January 5 and February 2, a total of 64 AGO attorneys spent 930 man hours examining 1,621 ODOD award files. The following chart contains the results of the review and provides the most accurate possible picture of businesses' compliance with the terms and conditions of their award agreements.

¹ To ensure every award with an actual 2010 Closeout Year date was reviewed, the AGO asked ODOD to provide files containing (1) every grant with funds encumbered between 2005 and 2009; (2) every tax credit approved by the Ohio Tax Credit Authority between 2004 and 2007; (3) every loan approved by the Controlling Board between 2004 and 2008; and (4) every workforce training award expiring between 2008 and 2011.

Amended Findings

Summary of Findings as Compared with 12/29 Report

	<u>Amended Report</u>	<u>12/29 Report</u>
Overall Compliance Rate:	59.1% (199/337)	52.4% (220/420)
Grant Compliance Rate:	27.0% (17/63)	15.6% (12/77)
• Rapid Outreach:	24.5% (12/49)	16% (7/44)
• Roadwork Development:	27.3% (3/11)	4% (1/25)
• ISIF:	N/A	80% (4/5)
• EDCA:	66.7% (2/3)	0% (0/3)
Tax Credit Compliance Rate:	35.1% (17/54)	54.3% (50/92)
• Job Creation:	35.1% (17/54)	53.3% (48/90)
• Job Retention:	N/A	100% (2/2)
Loan Compliance Rate:	23.9% (11/46)	24.4% (20/82)
• Regional 166:	21.7% (5/23)	20% (6/30)
• 166 Direct:	14.3% (2/14)	26% (6/23)
• IOLF:	0% (0/3)	7.7% (1/13)
• R&D:	33% (1/3)	33.3% (2/6)
• OEBF:	100% (2/2)	0% (0/2)
• Pioneer Rural:	100% (1/1)	50% (1/2)
• Rural Industrial Park:	N/A	50% (1/2)
• Urban Redevelopment:	N/A	100% (2/2)
• Rural Development:	N/A	50% (1/2)
Workforce Compliance Rate:	88.5% (154/174)	81.7% (138/169)
• OITP:	84.9% (73/86)	84% (74/88)
• OWG:	90.5% (67/74)	77.3% (51/66)
• ATIP:	100% (14/14)	86.7% (13/15)

All Awards

The AGO reviewed a total of 1,621 award files maintained by ODOD and determined that 365 files had a Closeout Year of 2010. Of these awards, 199 substantially complied with the terms and conditions of their agreements; 138 awards did not comply. The overall compliance rate was **59.1 percent**.

Grant Awards²

The AGO reviewed 380 grant files and determined that 63 files had a Closeout Year of 2010. Of these 63 closeout grants, 17 awardees substantially complied with the terms and conditions of their agreements; 46 did not comply. The overall compliance rate was **27.0 percent**. Non-compliant grant recipients are listed in Appendix 1.

Tax Credit Awards³

The AGO reviewed 291 tax credit files and determined that 54 had a Closeout Year of 2010. Of these 54 closeout tax credit awards, businesses receiving 17 tax credits substantially complied with the terms and conditions of their tax credit agreements; 37 did not comply. The overall compliance rate was **31.5 percent**. Non-compliant tax credit recipients are listed in Appendix 2.

Loan Awards⁴

The AGO reviewed 375 loan files and determined that 46 loans had a Closeout Year of 2010. Of these 46 closeout loan awards, businesses receiving 11 loans substantially complied with the

² A typical grant award helps a business offset the cost of undertaking a new project in exchange for its promise to create and/or retain a specified number of jobs within three years of the project's completion. However, the recipient is not required to inform ODOD of the actual project completion date, nor does ODOD formally request it. As a result, this date is not known in most cases. ODOD ordinarily uses the last date grant funds are disbursed to the recipient based on the likely proximity of the final fund disbursement to the actual project completion date. In addition to job creation and retention commitments, some grant award agreements contain other performance metrics such as capital investment, minimum average hourly wage, and maintenance of operations. In practice, ODOD does not enforce these additional performance metrics. For purposes of this report, the AGO calculated performance end dates, assigned Closeout Year designations, and determined compliance based on job creation and/or job retention commitments consistent with ODOD practices.

³ A typical tax credit award enables a business acquiring or upgrading a facility to claim that credit against state tax liability in exchange for its promise to: (1) create and/or retain jobs within three years of the date the new or upgraded facility begins operating; (2) pay its employees a minimum average hourly wage of at least \$10.88 per hour; (3) retain at least 25 employees throughout the term of the agreement; and (4) maintain operations at its facility for twice the term of the agreement. Award recipients declare their initial operations dates in annual reports filed with ODOD; the AGO calculated performance end dates and made Closeout Year designations based on those dates. For purposes of this report, the AGO determined compliance based on job creation, job retention, and minimum hourly wage commitments consistent with ODOD practices. In addition to the companies identified in this report as non-compliant, ODOD took action in 2010 against 34 other award recipients that failed either to maintain a minimum of 25 employees or maintain operations at their facilities.

⁴ A typical loan award provides a business with a low-interest loan to help finance a new project in exchange for its promise to create and/or retain jobs within three years of a specified "trigger" date. The performance date varies among loan agreements and can be the loan closing date, the first application date for loan assistance, or the project completion date. Dates when loans closed or were applied for were readily available. In loan agreements specifying the "trigger" date as the project completion date, the recipient is required to certify the actual project completion date in a letter to ODOD. The AGO used the certified project completion date to calculate performance end dates when the certification was contained in the loan file. However, for loans lacking such certification, ODOD ordinarily uses the final date funds were disbursed to the recipient. In addition to job creation and retention commitments, some loan award agreements contain other performance metrics such as capital investment, minimum average hourly wage, and maintenance of operations. For purposes of this report, the AGO determined compliance based on job creation, job retention, and minimum hourly wage commitments consistent with ODOD practices.

terms and conditions of their loan agreements; 35 did not comply. The overall compliance rate was **23.9 percent**. Non-compliant loan recipients are listed in Appendix 3.

Workforce Training Awards⁵

The AGO reviewed 576 workforce training files and determined that 202 had a Closeout Year of 2010. Of these 202 awards, businesses receiving 154 awards substantially complied with the terms and conditions of their workforce training agreements; 20 did not comply. The overall workforce guarantee award compliance rate was **88.5 percent**. Non-compliant workforce training award recipients are listed in Appendix 4.

In addition, 28 businesses trained fewer workers than promised but were only reimbursed proportionately based on the actual number of workers trained. These businesses were categorized as neither substantially compliant nor non-compliant.

⁵ A typical workforce training award provides a business with a grant to offset the cost of training its workers in a new skill in exchange for its promise to train a specified number of workers within a designated period of time, usually between one and two years. The training completion date is included in each grant agreement. In addition to the worker training commitment, some workforce training award agreements contain other performance metrics such as capital investment, minimum hourly wage, and maintenance of operations. ODOD does not, as a matter of practice, ordinarily enforce these additional metrics. For purposes of this report, the AGO determined compliance based on worker training commitments consistent with ODOD practices.

Appendix 1: Non-Compliant Grant Award Recipients

Beneficiary	Location	Type of Award	Amount Received	Commitment	Performance	Reason for Non-Compliance	Remedial Action	Comments
ADVICS Manufacturing Ohio, Inc.	City of Lebanon/Warren County	Rapid Outreach Grant	\$102,206.90	Create 10 jobs; retain 624	Created 0 jobs; retained 579	Failed to create promised number of jobs.	None	ODOD considers compliant in light of the fact that the company retained greater than 90% of the aggregate number of jobs promised to be created and retained, despite 0% job creation.
Alkermes, Inc.	City of Wilmington/Clinton County	Rapid Outreach Grant	\$100,000.00	Create 275 jobs; retain 275	Created 14; retained 275	Failed to create promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Aurora, City of	City of Aurora/Portage County	Roadwork Development (629) Account	\$180,000.00	Create 136 jobs; retain 181	Created 122 jobs; retained 181	Failed to create promised number of jobs.	None	ODOD considers compliant in light of the fact that the grantee created and retained greater than 90% of the aggregate number of jobs promised to be created and retained, despite 89% job creation.
Clinton County	City of Wilmington/Clinton County	Roadwork Development (629) Account	\$1,000,000.00	Create 600 jobs; retain 3,500		Failed to submit annual report.	Seek proper annual report documentation.	Submission of annual report required by award agreement; ODOD did not contact award recipient to remind it to submit 2010 report.
Columbiana County, Port Authority for	City of Wellsville/Columbiana County	Economic Development Contingency Account	\$157,500.00	Create 200 jobs	Created 0 jobs	Failed to create promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Columbus Steel Casting Co.	City of Columbus/Franklin County	Rapid Outreach Grant	\$500,000.00	Retain 500 jobs	Retained 396 jobs	Failed to retain promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Copeland Corp./Emerson Technology, Inc.	City of Sidney/Shelby County	Rapid Outreach Grant	\$150,000.00	Create 63 jobs; retain 1,613	Created 0 jobs; retained 1,542	Failed to create promised number of jobs.	None	ODOD considers compliant in light of the fact that the company retained greater than 90% of the aggregate number of jobs promised to be created and retained, despite 0% job creation.
Defiance County	City of Defiance/Defiance County	Rapid Outreach Grant	\$40,000.00	Create 33 jobs; retain 85	Created 22 jobs; retained 85	Failed to create promised number of jobs.	None	ODOD considers compliant in light of the fact that the company created and retained greater than 90% of the aggregate number of jobs promised to be created and retained, despite 79% job creation.
Dell Products Corp.	Village of Lockbourne/Franklin County	Rapid Outreach Grant	\$500,000.00	Create 665 jobs		Failed to submit annual report.	Seek proper annual report documentation.	Submission of annual report required by award agreement; ODOD did not contact award recipient to remind it to submit 2010 report.
Dublin, City of	City of Dublin/Franklin County	Roadwork Development (629) Account	\$500,000.00	Create 50 jobs; retain 709	Created 0 jobs; retained 390	Failed to create and failed to retain promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
E2E SerWiz Solutions Ltd./Tata Business Support Services	City of Marietta/Washington County	Rapid Outreach Grant	\$200,000.00	Create 375 jobs	Created 97	Failed to create promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
East Coast Metal Systems, Inc.	City of Bellaire/Belmont County	Rapid Outreach Grant	\$50,000.00	Create 84 jobs		Failed to submit annual report.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
E-Play, LLC	City of Columbus/Franklin County	Rapid Outreach Grant	\$200,000.00	Create 136 jobs		Failed to submit annual report.	Referred to AG's office for collection.	ODOD sought \$182,360 clawback, referred to AGO for collection; company ceased operations in 2010; AGO collection efforts continue.
Formica Corp.	City of Cincinnati/Hamilton County	Rapid Outreach Grant	\$125,000.00	Create 95 jobs; retain 507	Created 0 jobs; retained 447	Failed to create and failed to retain promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Genco I, Inc.	Village of Lockbourne/Franklin County	Rapid Outreach Grant	\$150,000.00	Create 488 jobs	Created 112 jobs	Failed to create promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
General Motors Corp.	City of Defiance/Defiance County	Rapid Outreach Grant	\$100,000.00	Retain 2,100 jobs	Retained 1,272 jobs	Failed to retain promised number of jobs.	None	ODOD forgave non-compliance; no clawback sought.
Glud & Marstrand Media Packaging, Inc.	City of Bryan/Williams County	Rapid Outreach Grant	\$50,000.00	Create 40 jobs		Failed to submit annual report.	Terminated without clawback.	ODOD terminated without clawback on 7/25/11.
Gradall Industries, Inc.	City of New Philadelphia/Tuscarawas County	Rapid Outreach Grant	\$200,000.00	Create 75 jobs; retain 398	Created 0 jobs; retained 274	Failed to create and failed to retain promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Green-Source Products, LLC	City of Cleveland/Cuyahoga County	Rapid Outreach Grant	\$25,000.00	Create 29 jobs; retain 1	Created 10 jobs; retained 1	Failed to create promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Harrison County Commissioners	City of Cadiz/Harrison County	Roadwork Development (629) Account	\$40,000.00	Create 25 jobs; retain 76	Created 0 jobs; retained 0	Failed to create and failed to retain promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Highway Composites, LLC	City of Norwalk/Huron County	Rapid Outreach Grant	\$50,000.00	Create 69 jobs; retain 52	Information not available	Failed to create and/or retain promised number of jobs.	Settlement	ODOD entered into settlement agreement with company, which repaid \$10,000.
Jeld-Wen, Inc.	City of Pataskala/Licking County	Rapid Outreach Grant	\$100,000.00	Create 130 jobs	Created 84 jobs	Failed to create promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Kimble Acquisition Co.	Goshen Township/Tuscarawas County	Rapid Outreach Grant	\$250,000.00	Create 100 jobs; retain 197	Created 0 jobs; retained 76	Failed to create and failed to retain promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Language Access Network, LLC	City of Columbus/Franklin County	Rapid Outreach Grant	\$20,000.00	Create 200 jobs; retain 21	Created 31 jobs; retained 21	Failed to create promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.

Lear Operations Corp.	Village of Hebron/Licking County	Rapid Outreach Grant	\$100,000.00	Create 200 jobs; retain 778		Failed to submit annual report.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Leedsworld, Inc.	City of Warren/Trumbull County	Rapid Outreach Grant	\$250,000.00	Create 241 jobs	Facility closed in 2009.	Failed to create promised number of jobs.	Referred to AG's office for collection.	ODOD sought \$162,875 clawback, referred to AGO for collection; AGO collected principal in full.
Lima, City of	City of Lima/Allen County	Roadwork Development (629) Account	\$60,000.00	Create 35 jobs; retain 5		Failed to submit annual report.	Seek proper annual report documentation.	Submission of annual report required by award agreement; ODOD did not contact award recipient to remind it to submit 2010 report.
Logistics Support Management Group, LLC	City of Springfield/Clark County	Rapid Outreach Grant	\$45,810.00	Create 125 jobs; retain 6		Failed to submit annual report.	Referred to AG's office for collection.	ODOD sought \$45,810 clawback, referred to AGO for collection; company dissolved in 2010; AGO collection efforts continue
Maverick Innovative Solutions, LLC	City of Ashland/Ashland County	Rapid Outreach Grant	\$10,000.00	Create 17 jobs; retain 33	Created 0 jobs; retained 15	Failed to create and failed to retain promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Miamisburg Mound Community Improvement Corp.	City of Miamisburg/Montgomery County	Roadwork Development (629) Account	\$550,000.00	Create 25 jobs; retain 3	Created 2 jobs; retained 3	Failed to create promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Novatex North America, Inc.	City of Ashland/Ashland County	Rapid Outreach Grant	\$50,000.00	Create 50 jobs	Created 40 jobs	Failed to create promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Oi Levis Park STS, Inc.	City of Perrysburg/Wood County	Rapid Outreach Grant	\$200,000.00	Retain 884 jobs		Failed to submit annual report.	Seek proper annual report documentation.	Submission of annual report required by award agreement; ODOD did not contact award recipient to remind it to submit 2010 report.
Ontario Systems, LLC	City of Berlin/Holmes County	Rapid Outreach Grant	\$25,000.00	Create 30 jobs; retain 43	Created 0 jobs; retained 42	Failed to create and/or failed to retain promised number of jobs.	Referred to AG's office for collection.	ODOD sought \$10,614 clawback, referred to AGO for collection; AGO collected payment in full.
Peak Performance Solutions, Inc.	Village of Commercial Point/Pickaway County	Rapid Outreach Grant	\$28,867.42	Create 104 jobs	Created 16 jobs	Failed to create promised number of jobs.	Referred to AG's office for collection.	ODOD sought \$84,620 clawback; company sold in 2011; AGO collection efforts continue.
Qbase, Inc.	City of Springfield/Clark County	Rapid Outreach Grant	\$200,000.00	Create 100 jobs; retain 6	Created 27 jobs; retained 6	Failed to create promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Sky Climber, LLC	City of Delaware/Delaware County	Rapid Outreach Grant	\$115,583.91	Create 41 jobs	Created 29 jobs	Failed to create promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Spartech Plastics, LLC	City of Greenville/Darke County	Rapid Outreach Grant	\$100,000.00	Create 90 jobs; retain 91	Created 12 jobs; retained 91	Failed to create promised number of jobs.	None	ODOD forgave non-compliance; no clawback sought.
Tigerpoly Manufacturing, Inc.	Grove City/Franklin County	Rapid Outreach Grant	\$100,000.00	Create 45 jobs; retain 265	Created 0 jobs; retained 114	Failed to create and failed to retain promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Tosoh SMD Inc.	Grove City/Franklin County	Rapid Outreach Grant	\$100,000.00	Create 91 jobs; retain 204	Created 3 jobs; retained 204	Failed to create promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Union Township	Union Township/Clermont County	Roadwork Development (629) Account	\$400,000.00	Create 586 jobs; retain 400	Created 517 jobs; retained 400	Failed to create promised number of jobs.	None	Per appendix of original Compliance Report issued December 29, 2011, ODOD considered grantee noncompliant and forgave noncompliance. ODOD now considers compliant in light of the fact that the grantee created and retained greater than 90% of the aggregate number of jobs promised to be created and retained, despite 88% job creation.
Versailles, Village of	Village of Versailles/Darke County	Rapid Outreach Grant	\$50,000.00	Create 100 jobs	Created 26 jobs	Failed to create promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Vogel Seed & Fertilizer, Inc. dba Spring Valley Turf Products	City of Findlay/Hancock County	Rapid Outreach Grant	\$25,000.00	Create 32 jobs	Created 21 jobs	Failed to create promised number of jobs.	Referred to AG's office for collection.	ODOD sought clawback, referred to AGO for collection; AGO recovered payment of \$8,000, which ODOD accepted as settled amount.
Washington County Commissioners	City of Marietta/Washington County	Roadwork Development (629) Account	\$22,000.00	Create 15 jobs; retain 30		Failed to submit annual report.	Seek proper annual report documentation.	Submission of annual report required by award agreement; ODOD did not contact award recipient to remind it to submit 2010 report.
WIL Research Laboratories, Inc.	City of Ashland/Ashland County	Rapid Outreach Grant	\$50,000.00	Create 83 jobs; retain 500	Created 39 jobs; retained 500	Failed to create promised number of jobs.	None	Per appendix of original Compliance Report issued December 29, 2011, ODOD considered grantee noncompliant and forgave noncompliance. ODOD now considers compliant in light of the fact that the company created and retained greater than 90% of the aggregate number of jobs promised to be created and retained, despite 47% job creation.
Wrayco Industries, Inc.	City of Stow/Summit County	Rapid Outreach Grant	\$100,000.00	Create 90 jobs; retain 186	Created 0 jobs; retained 159	Failed to create and failed to retain promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
YUSA Corp.	City of Washington Court House/Fayette County	Rapid Outreach Grant	\$34,000.00	Create 35 jobs; retain 781	Created 0 jobs; retained 445	Failed to create and/or failed to retain promised number of jobs.	Referred to AG's office for collection.	ODOD sought \$15,915 clawback, referred to AGO for collection; AGO collected payment in full.

Appendix 2: Non-Compliant Tax Credit Award Recipients

Beneficiary	Location	Type of Award	Amount of Credits Received	Commitment	Performance	Reason for Non-Compliance	Remedial Action	Comments
A.M. Leonard, Inc.	City of Piqua/Miami County	Job Creation Tax Credit	\$354.00	Create 35 jobs; retain 84	Created 4 jobs; retained 84	Failed to create promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Action Group, Inc.	City of Blacklick/Franklin County	Job Creation Tax Credit	\$8,190.21	Create 25 jobs; retain 69		Failed to submit annual report.	ODOD referred to Ohio Tax Credit Authority; TCA terminated award without clawback on April 25, 2011.	
Bilco Co.	City of Cambridge/Guernsey County	Job Creation Tax Credit	\$51,490.20	Create 60 jobs	Created 28 jobs	Failed to create promised number of jobs.	ODOD referred to Ohio Tax Credit Authority; TCA reduced the rate and term of the credit on January 30, 2012. TCA also reduced the new full-time job commitment to 28 to align with grantee's most recent employment figures.	
Budenheim USA	City of Columbus/Franklin County	Job Creation Tax Credit	\$45,579.61	Create 40 jobs	Created 17 jobs	Failed to create promised number of jobs.	ODOD referred to Ohio Tax Credit Authority; TCA reduced the rate of the credit on January 30, 2012. TCA also reduced the new full-time job commitment to 18 jobs to align with grantee's peak employment figures submitted thus far.	
CDI Corp.	City of Cleveland/Cuyahoga County	Job Creation Tax Credit	\$56,556.00	Create 76 jobs; retain 1	Created 22 jobs; retained 1	Failed to create promised number of jobs.	ODOD referred to Ohio Tax Credit Authority; TCA reduced the term of the credit on January 30, 2012.	
CK Technologies, LLC	City of Mount Airy/Hamilton County	Job Creation Tax Credit	\$0.00	Create 36 jobs; retain 162	Created 49 jobs; retained 162	Failed to meet minimum wage requirement.	TBD	Although company achieved job creation and retention commitments, award agreement also stipulated that the minimum average hourly wage that could be paid to workers was 150% of federal minimum wage (\$10.88/hour); Company reported average hourly wage of \$10.00. ODOD to review project status and take appropriate action by April 30, 2012.
Donatos Pizzeria, LLC	City of Columbus/Franklin County	Job Creation Tax Credit	\$112,897.68	Create 25 jobs; retain 123	Created 16 jobs; retained 123	Failed to create promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Doubleday Acquisitions, LLC	City of Dayton/Montgomery County	Job Creation Tax Credit	\$11,570.83	Create 40 jobs; retain 42	Created 27 jobs; retained 42	Failed to create promised number of jobs.	None	ODOD not recommending to Ohio Tax Authority for action.
Egelhof Controls Corp.	City of Toledo/Lucas County	Job Creation Tax Credit	\$12,202.87	Create 35 jobs	Created 21 jobs	Failed to create promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
EMCO USA, LLC	City of Zanesville/Muskingum County	Job Creation Tax Credit	\$73,152.80	Create 59 jobs	Created 16 jobs	Failed to create promised number of jobs.	ODOD referred to Ohio Tax Credit Authority; TCA reduced the term of the credit on January 30, 2012.	
Emerson Climate Technologies, Inc.	City of Sidney/Shelby County	Job Creation Tax Credit	\$62,782.80	Create 63 jobs; retain 1,613	Created 0 jobs; retained 1,542	Failed to create promised number of jobs.	ODOD referred to Ohio Tax Credit Authority; TCA reduced the term of the credit on January 30, 2012.	
Enterprise Information Management, Inc.	City of Dayton/Montgomery County	Job Creation Tax Credit	\$7,352.29	Create 150 jobs; retain 7	Created 11 jobs; retained 7	Failed to create promised number of jobs.	ODOD referred to Ohio Tax Credit Authority; TCA reduced the term of the credit on January 30, 2012.	
Exel, Inc.	City of Columbus/Franklin County	Job Creation Tax Credit	\$40,899.42	Create 45 jobs; retain 22	Created 40 jobs; retained 22	Failed to create promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Fisher & Paykel Laundry Manufacturing, Inc.	City of Clyde/Sandusky County	Job Creation Tax Credit	\$166,883.48	Create 118 jobs	Created 32 jobs	Failed to create promised number of jobs.	None	ODOD not recommending to Tax Authority for action.

Glud & Marstrand Media Packaging, Inc.	City of Bryan/Williams County	Job Creation Tax Credit	\$27,071.78	Create 40 jobs		Failed to submit annual report.	ODOD referred award to Ohio Tax Credit Authority; TCA terminated without clawback on July 25, 2011.	
InfoCision Management Corp.	City of Youngstown/Mahoning County	Job Creation Tax Credit	\$16,289.57	Create 73 jobs; retain 136	Created 92 jobs; retained 136	Failed to meet minimum wage requirement.	TBD	Although company achieved job creation and retention commitments, award agreement also stipulated that the minimum average hourly wage that could be paid to workers was 150% of federal minimum wage (\$10.88/hour); Company reported average hourly wage of \$8.30. ODOD to review project status and take appropriate action by April 30, 2012.
InfoCision Management Corp.	City of Uniontown/Summit County	Job Creation Tax Credit	\$31,576.95	Create 75 jobs; retain 170	Created 167 jobs; retained 170	Failed to meet minimum wage requirement.	TBD	Although company achieved job creation and retention commitments, award agreement also stipulated that the minimum average hourly wage that could be paid to workers was 150% of federal minimum wage (\$10.88/hour); Company reported average hourly wage of \$9.20. ODOD to review project status and take appropriate action by April 30, 2012.
Intellinetics, Inc.	City of Columbus/Franklin County	Job Creation Tax Credit	\$9,755.77	Create 11 jobs; retain 11	Created 5 jobs; retained 11	Failed to create promised number of jobs.	ODOD referred award to Ohio Tax Credit Authority; TCA terminated without clawback.	
James Group, LLC, The	City of Worthington/Franklin County	Job Creation Tax Credit	\$19,248.72	Create 12 jobs; retain 14	Created 4 jobs; retained 14	Failed to create promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
McMaster-Carr Supply Co.	City of Aurora/Portage County	Job Creation Tax Credit	\$750,912.92	Create 30 jobs; retain 497	Created 0 jobs; retained 463	Failed to create promised number of jobs.	ODOD referred award to Ohio Tax Credit Authority; TCA reduced the term of the credit on January 30, 2012.	
Microtek Laboratories, Inc.	City of Dayton/Montgomery County	Job Creation Tax Credit	\$12,217.90	Create 25 jobs; retain 7	Created 16 jobs; retained 7	Failed to create promised number of jobs.	ODOD referred award to Ohio Tax Credit Authority; TCA terminated without clawback on September 26, 2011.	
Midland Co., The	City of Amelia/Clermont County	Job Creation Tax Credit	\$217,661.70	Create 150 jobs; retain 839	Created 88 jobs; retained 839	Failed to create promised number of jobs.	ODOD referred award to Ohio Tax Credit Authority and recommended the rate of the credit be reduced.	The Ohio Tax Credit Authority will consider the recommendation of ODOD on February 27, 2012.
PEQ Consulting, Inc.	City of Miamisburg/Montgomery County	Job Creation Tax Credit	\$203,300.11	Create 45 jobs; retain 18	Created 27 jobs; retained 18	Failed to create promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
PPG Industries, Inc.	City of Milford/Clermont County	Job Creation Tax Credit	\$0.00	Create 10 jobs; retain 56	Created 0 jobs; retained 56	Failed to create promised number of jobs.	ODOD referred to Ohio Tax Credit Authority; TCA terminated without clawback on January 30, 2012.	
Qbase, Inc.	City of Springfield/Clark County	Job Creation Tax Credit	\$165,910.33	Create 100 jobs; retain 6	Created 27 jobs; retained 6	Failed to create promised number of jobs.	ODOD referred to Ohio Tax Credit Authority; TCA reduced the rate of the credit on January 30, 2012. TCA also reduced the new full-time job commitment to 27 jobs to align with grantee's most recent employment figures.	
Right Thing, LLC	City of Findlay/Hancock County	Job Creation Tax Credit	\$32,416.57	Create 87 jobs; retain 71	Created 39 jobs; retained 71	Failed to create promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Samuel Strapping Systems, Inc.	City of Heath/Licking County	Job Creation Tax Credit	\$19,164.54	Create 63 jobs; retain 48	Created 49 jobs; retained 48	Failed to create promised number of jobs.	None	ODOD not recommending to Ohio Tax Authority for action.

Select-Arc, Inc.	City of Fort Laramie/Shelby County	Job Creation Tax Credit	\$19,767.69	Create 40 jobs; retain 88	Created 8 jobs; retained 88	Failed to create promised number of jobs.	ODOD referred to Ohio Tax Credit Authority; TCA reduced the term of the credit on January 30, 2012.	
Sky Climber, LLC	City of Delaware/Delaware County	Job Creation Tax Credit	\$74,198.54	Create 41 jobs	Created 29 jobs	Failed to create promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Spartech Plastics, LLC	City of Greenville/Darke County	Job Creation Tax Credit	\$43,173.47	Create 90 jobs; retain 91	Created 12 jobs; retained 91	Failed to create promised number of jobs.	ODOD referred to Ohio Tax Credit Authority; TCA reduced the term of the credit on January 30, 2012.	
Think-A-Move, Ltd.	City of Beachwood/Cuyahoga County	Job Creation Tax Credit	\$16,806.67	Create 21 jobs; retain 8	Created 8 jobs; retained 8	Failed to create promised number of jobs.	ODOD referred to Ohio Tax Credit Authority; TCA reduced the term of the credit on January 30, 2012.	
USEC, Inc.	Village of Piketon/Pike County	Job Creation Tax Credit	\$0.00	Create 325 jobs	Created 254 jobs	Failed to create promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
V & P Hydraulic Products, LLC	City of Delaware/Delaware County	Job Creation Tax Credit	\$16,170.77	Create 25 jobs; retain 49	Created 16 jobs; retained 49	Failed to create promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Whirlpool Corp.	City of Clyde/Sandusky County	Job Creation Tax Credit	\$276,436.10	Create 553 jobs; retain 3,098	Created 0 jobs; retained 2,897	Failed to create promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Wornick Co., The	City of Cincinnati/Hamilton County	Job Creation Tax Credit	\$121,830.02	Create 315 jobs; retain 544	Created 35 jobs; retained 544	Failed to create promised number of jobs.	ODOD referred to Ohio Tax Credit Authority; TCA reduced the rate and term of the credit on January 30, 2012. TCA also reduced the new full-time job commitment to 35 to align with grantee's most recent employment figures.	
Worthington Stairs, LLC	City of Akron/Summit County	Job Creation Tax Credit	\$39,126.52	Create 87 jobs; retain 94	Created 0 jobs; retained 37	Failed to create and retain promised number of jobs.	ODOD referred to Ohio Tax Credit Authority; TCA agreed to terminate the project on May 23, 2011.	The credit was originally granted to Sharon Stairs, which was acquired by Worthington Stairs. Due to changes in strategic business planning no longer wishes to participate in the program.
Wrayco Industries, Inc.	City of Stow/Summit County	Job Creation Tax Credit	\$75,407.32	Create 90 jobs; retain 182	Created 0 jobs; retained 159	Failed to create and retain promised number of jobs.	ODOD referred to Ohio Tax Credit Authority; TCA reduced the term of the credit March 28, 2011.	

Appendix 3: Non-Compliant Loan Award Recipients

Beneficiary	Location	Type of Award	Commitment	Performance	Amount Received	Reason for Noncompliance	Remedial Action	Comments
4450 Cranwood Parkway, LLC	City of Warrensville Heights/Cuyahoga County	Research & Development Investment Loan Fund	Create 15 jobs; retain 48	Created 7 jobs; retained 48	\$1,000,000.00	Failed to create promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Avion Park, LLC	City of Highland Heights/Cuyahoga County	166 Direct Loan	Create 62 jobs		\$1,000,000.00	Failed to submit annual report.	Seek proper annual report documentation.	Submission of annual report required by award agreement; ODOD did not contact award recipient to remind it to submit 2010 report.
BestTransport.com, Inc.	City of Columbus/Franklin County	Innovation Ohio Loan Fund	Create approximately 40 jobs; retain approximately 12		\$783,700.00	Failed to submit annual report.	Seek proper annual report documentation.	Submission of annual report required by award agreement; ODOD did not contact award recipient to remind it to submit 2010 report.
Bilco Co., The	City of Cambridge/Guernsey County	166 Direct Loan	Create 60 jobs	Created 28 jobs	\$1,000,000.00	Failed to create promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Cut Rite Manufacturing, LLC	Village of Fort Recovery/Mercer County	Regional 166 Direct Loan	Create an estimated 3 jobs		\$124,300.00	Failed to submit annual report.	Seek proper annual report documentation.	Submission of annual report required by award agreement; ODOD did not contact award recipient to remind it to submit 2010 report.
Danco Metal Products, LLC	City of Avon Lake/Lorain County	166 Direct Loan	Create 25 jobs; retain 48		\$1,000,000.00	Failed to submit annual report.	Seek proper annual report documentation.	Submission of annual report required by award agreement; ODOD did not contact award recipient to remind it to submit 2010 report.
Dayton Polymeric Products, Inc.	City of Dayton/Montgomery County	166 Direct Loan	Create 60 jobs; retain 35		\$420,000.00	Failed to submit annual report.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Double Day Acquisitions, LLC	City of Moraine/Montgomery County	Research & Development Investment Loan Fund	Create 40 jobs	Created 27 jobs	\$1,200,000.00	Failed to create promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
E-Crane International USA, Inc.	City of Gallion/Crawford County	Regional 166 Direct Loan	Create 7 jobs		\$245,000.00	Failed to submit annual report.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Farr Automation, Inc.	City of Ashland/Ashland County	Regional 166 Direct Loan	Create 2 jobs		\$59,000.00	Failed to submit annual report.	Seek proper annual report documentation.	Submission of annual report required by award agreement; ODOD did not contact award recipient to remind it to submit 2010 report.
Fenner Dunlop (Toledo), LLC	City of Toledo/Lucas County	166 Direct Loan	Create 5 jobs; retain 41		\$662,681.25	Failed to submit annual report.	Seek proper annual report documentation.	Submission of annual report required by award agreement; ODOD did not contact award recipient to remind it to submit 2010 report.
Ferguson Tools, Inc.	Village of Edgerton/Williams County	Regional 166 Direct Loan	Create 5 jobs; retain 23		\$100,000.00	Failed to submit annual report.	Seek proper annual report documentation.	Submission of annual report required by award agreement; ODOD did not contact award recipient to remind it to submit 2010 report.
Flats Equipment Co., Ltd.	City of Cleveland/Cuyahoga County	Regional 166 Direct Loan	Create 5 jobs		\$143,600.00	Failed to submit annual report.	Seek proper annual report documentation.	Submission of annual report required by award agreement; ODOD did not contact award recipient to remind it to submit 2010 report.
Gradall Industries, Inc.	City of New Philadelphia/Tuscarawas County	166 Direct Loan	Create 75 jobs; retain 150		\$2,000,000.00	Failed to submit annual report.	Seek proper annual report documentation.	Submission of annual report required by award agreement; ODOD did not contact award recipient to remind it to submit 2010 report.
Harrison Concrete, Inc.	City of Harrison/Hamilton County	Regional 166 Direct Loan	Create 10 jobs; retain 18		\$264,000.00	Failed to submit annual report.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Highway Composites, LLC	City of Norwalk/Huron County	166 Direct Loan	Create 69 jobs; retain 26		\$1,000,000.00	Failed to submit annual report.	Seek proper annual report documentation.	Submission of annual report required by award agreement; ODOD did not contact award recipient to remind it to submit 2010 report.
JAL-Hamilton, LLC	City of Toledo/Lucas County	Regional 166 Direct Loan	Create 3 jobs; retain 4		\$116,600.00	Failed to submit annual report.	Seek proper annual report documentation.	Submission of annual report required by award agreement; ODOD did not contact award recipient to remind it to submit 2010 report.
K&K Asadorian Development, LLC	City of Brook Park/Cuyahoga County	Regional 166 Direct Loan	Create 11 jobs		\$350,000.00	Failed to submit annual report.	Seek proper annual report documentation.	Submission of annual report required by award agreement; ODOD did not contact award recipient to remind it to submit 2010 report.
Landmark Plastic Corp.	City of Akron/Summit County	166 Direct Loan	Create 10 jobs; retain 134		\$750,000.00	Failed to submit annual report.	Seek proper annual report documentation.	Submission of annual report required by award agreement; ODOD did not contact award recipient to remind it to submit 2010 report.
Linus, LLC	City of Cleveland/Cuyahoga County	Regional 166 Direct Loan	Create 6 jobs		\$350,000.00	Failed to submit annual report.	Seek proper annual report documentation.	Submission of annual report required by award agreement; ODOD did not contact award recipient to remind it to submit 2010 report.

LLL Investments II, LLC	City of Massillon/Stark County	166 Direct Loan	Create 50 jobs; retain 70		\$1,000,000.00	Failed to submit annual report.	Seek proper annual report documentation.	Submission of annual report required by award agreement; ODOD did not contact award recipient to remind it to submit 2010 report.
Lotridge Enterprises, LLC	City of Botkins/Shelby County	Regional 166 Direct Loan	Create 10 jobs		\$234,000.00	Failed to submit annual report.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
M21 Industries, LLC	City of Dayton/Montgomery County	Regional 166 Direct Loan	Create 4 jobs		\$112,000.00	Failed to submit annual report.	Referred to AG's office for collection	Company in bankruptcy; shared foreclosure action pending.
Millat Capital, Ltd.	City of Dayton/Montgomery County	166 Direct Loan	Retain 47 jobs		\$872,000.00	Failed to submit annual report.	Seek proper annual report documentation.	Submission of annual report required by award agreement; ODOD did not contact award recipient to remind it to submit 2010 report.
Millat Industries Corp.	City of Dayton/Montgomery County	166 Direct Loan	Create 10 jobs; retain 150		\$750,000.00	Failed to submit annual report.	TBD.	ODOD to review project status and take appropriate action by April 30, 2012.
PMC Facilities Management Corp.	City of North Jackson/Mahoning County	Regional 166 Direct Loan	Create 10 jobs	Created 0 jobs	\$350,000.00	Failed to create promised number of jobs.	ODOD is working with company to pay off its loan in full.	
PMC Gage, Inc.	City of North Jackson/Mahoning County	Regional 166 Direct Loan	Create 6 jobs; retain 24		\$190,000.00	Failed to submit annual report.	Seek proper annual report documentation.	Submission of annual report required by award agreement; ODOD did not contact award recipient to remind it to submit 2010 report.
Quatech, Inc./B&B Electronics Manufacturing Co.	City of Hudson/Summit County	Innovation Ohio Loan Fund	Create 22 jobs; retain 35		\$2,266,612.00	Failed to submit annual report.	Seek proper annual report documentation.	Submission of annual report required by award agreement; ODOD did not contact award recipient to remind it to submit 2010 report.
RPM Carbide Die, Inc.	City of Arcadia/Hancock County	Regional 166 Direct Loan	Create 7 jobs	Created 0 jobs	\$222,000.00	Failed to create promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Steven Douglas Corp. Holdings, LLC	City of Newbury/Geauga County	Regional 166 Direct Loan	Create 10 jobs	Created 6 jobs	\$350,000.00	Failed to create promised number of jobs.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Suzanne Hilleary/Central Ohio Graphics, Inc.	City of Columbus/Franklin County	Regional 166 Direct Loan	Create 7 jobs		\$64,000.00	Failed to submit annual report.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Troy Mill Manufacturing, Inc. dba Troy Mill Wood Products	Village of Middlefield/Geauga County	Regional 166 Direct Loan	Create 12 jobs		\$300,000.00	Failed to submit annual report.	Seek proper annual report documentation.	Submission of annual report required by award agreement; ODOD did not contact award recipient to remind it to submit 2010 report.
Vivo Brothers, Ltd.	City of Youngstown/Mahoning	Regional 166 Direct Loan	Create 9 jobs		\$292,500.00	Failed to submit annual report.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Weastec, Inc.	City of Hillsboro/Highland County	166 Direct Loan	Create 42 jobs		\$2,500,000.00	Failed to submit annual report.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Western Datacom Co., Inc.	City of Westlake/Cuyahoga County	Innovation Ohio Loan Fund	Create 20 jobs; retain 10		\$756,755.00	Failed to submit annual report.	Seek proper annual report documentation.	Submission of annual report required by award agreement; ODOD did not contact award recipient to remind it to submit 2010 report.

Appendix 4: Non-Compliant Workforce Training Award Recipients

Beneficiary	Location	Type of Award	Amount Received	Commitment	Performance	Reason for Noncompliance	Remedial Action	Comments
A-Brite Plating Co.	City of Cleveland/Cuyahoga County	OITP	\$4,000.00	Train 100 workers	Trained 6	Failed to train promised number of workers.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
American Trim, LLC	City of Sidney/Shelby County	Workforce Guarantee	\$21,440.00	Train 163 workers*	Trained 71	Failed to train promised number of workers.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Columbia Chemical Corp.	City of New Brunswick/Medina County	OITP	\$24,800.00	Train 50 workers		Failed to submit closeout report.	Seek proper annual report documentation.	Submission of annual report required by award agreement; ODOD did not contact award recipient to remind it to submit 2010 report.
Dayton Progress Corp.	City of Dayton/Montgomery County	Workforce Guarantee	\$5,881.00	Train 112 workers*	Trained 13	Failed to train promised number of workers.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Dimco Gray Corp.	City of Dayton/Montgomery County	OITP	\$3,315.63	Train 30 workers		Failed to submit closeout report.	Seek proper annual report documentation.	Submission of annual report required by award agreement; ODOD did not contact award recipient to remind it to submit 2010 report.
Earnest Machine Products Co.	City of Rocky River/Cuyahoga County	OITP	\$15,000.00	Train 64 workers	Trained 51	Failed to train promised number of workers.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Gerstenslager, Inc./Artiflex Manufacturing, LLC	City of Wooster/Wayne County	Workforce Guarantee	\$300,000.00	Train 403 workers	Trained 360	Failed to train promised number of workers.	None	Contract has been closed and company reimbursed for eligible costs.
Goodyear Tire and Rubber Co., The	City of Akron/Summit County	Workforce Guarantee	\$62,500.00	Train 138 workers*	Trained 70	Failed to train promised number of workers.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Innerwood & Company, LLC	City of Milford/Clermont County	OITP	\$21,000.00	Train 30 workers	Trained 11	Failed to train promised number of workers.	Seek proper annual report documentation.	Submission of annual report required by award agreement; ODOD did not contact award recipient to remind it to submit 2010 report.
Lastar, Inc.	City of Moraine/Montgomery County	OITP	\$9,135.00	Train 116 workers*		Failed to submit closeout report.	Seek proper annual report documentation.	Submission of annual report required by award agreement; ODOD did not contact award recipient to remind it to submit 2010 report.
Mike-Sell's Potato Chip Co.	City of Dayton/Montgomery County	OITP	\$13,938.85	Train 179 workers*		Failed to submit closeout report.	Seek proper annual report documentation.	Submission of annual report required by award agreement; ODOD did not contact award recipient to remind it to submit 2010 report.
Morgan Adhesives Co.	City of Stow/Summit County	OITP	\$42,388.00	Train 83 workers*		Failed to submit closeout report.	Seek proper annual report documentation.	Submission of annual report required by award agreement; ODOD did not contact award recipient to remind it to submit 2010 report.
North Star BlueScope, LLC	City of Delta/Fulton County	OITP	\$28,733.00	Train 340 workers		Failed to submit closeout report.	Seek proper annual report documentation.	Submission of annual report required by award agreement; ODOD did not contact award recipient to remind it to submit 2010 report.
Norwalk Furniture Corp.	City of Norwalk/Huron County	OITP	\$32,481.42	Train 256 workers*	Trained 124	Failed to train promised number of workers.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Ohio Billing, Inc.	City of Bolivar/Tuscarawas County	Workforce Guarantee	\$4,000.00	Train 7 workers*	Trained 4	Failed to train promised number of workers.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
PCC Airfoils, LLC	City of Painesville/Lake County	Workforce Guarantee	\$4,600.00	Train 60 workers	Trained 18	Failed to train promised number of workers.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Rieter Automotive North America Inc.	City of Oregon/Lucas County	OITP	\$100,000.00	Train 200 workers	Trained 137	Failed to train promised number of workers.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Specialty Metals Processing, Inc.	City of Stow/Summit County	OITP	\$2,800.00	Train 25 workers*		Failed to submit closeout report.	Seek proper annual report documentation.	Submission of annual report required by award agreement; ODOD did not contact award recipient to remind it to submit 2010 report.
Teledyne Tekmar Co.	City of Mason/Warren County	OITP	\$28,000.00	Train 100 workers	Trained 87	Failed to train promised number of workers.	TBD	ODOD to review project status and take appropriate action by April 30, 2012.
Wayne Trail Technologies, Inc.	City of Fort Loramie/Shelby County	Workforce Guarantee	\$19,492.37	Train 30 workers*		Failed to submit closeout report.	Seek proper annual report documentation.	Submission of annual report required by award agreement; ODOD did not contact award recipient to remind it to submit 2010 report.

*OBM imposed budget cuts in July 2009, resulting in mandatory funding reductions for some active workforce training grants. For affected companies, ODOD reduced training commitments in proportion to the amount of the funding reduction. Training commitments listed above reflect the new, reduced commitments set by ODOD rather than the original commitments set forth in the award agreements.